

Hearing Date and Time: November 15, 2022, at 2:00 p.m. EST

Objection Deadline: November 8, 2022, at 4:00 p.m. EST

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*Counsel to Community First Partners, LLC,
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF HEARING ON SERIES B PREFERRED HOLDERS'
MOTION PURSUANT TO BANKRUPTCY RULE 1009 FOR ENTRY
OF AN ORDER DIRECTING THE DEBTORS TO AMEND THEIR SCHEDULES**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

PLEASE TAKE NOTICE that a hearing on the *Series B Preferred Holders' Motion Pursuant to Bankruptcy Rule 1009 for Entry of an Order Directing the Debtors to Amend Their Schedules* (the "Motion") will be held on **November 15, 2022, at 2:00 p.m.** (prevailing Eastern Time) (the "Hearing").

PLEASE TAKE FURTHER NOTICE that in accordance with General Order M-543 dated March 20, 2020, the Hearing will be conducted remotely using Zoom for Government. Parties wishing to appear at the Hearing, whether making a "live" or "listen only" appearance before the Court, need to make an electronic appearance through the Court's website at <https://ecf.nysb.uscourts.gov/cgi-bin/nysbAppearances.pl>. **Electronic appearances (eCourtAppearances) need to be made by 4:00 p.m. (prevailing Eastern Time), the business day before the hearing (i.e., on November 14, 2022).**

PLEASE TAKE FURTHER NOTICE that due to the large number of expected participants in the Hearing and the Court's security requirements for participating in a Zoom for Government audio and video hearing, all persons seeking to attend the Hearing at 2:00 p.m. (prevailing Eastern Time) on November 15, 2022, must connect to the Hearing beginning at 1:00 p.m. (prevailing Eastern Time) on November 15, 2022. When parties sign in to Zoom for Government and add their names, they must type in the first and last name that will be used to identify them at the Hearing. Parties that type in only their first name, a nickname or initials will not be admitted into the Hearing. When seeking to connect for either audio or video participation in a Zoom for Government Hearing, you will first enter a "Waiting Room," in the order in which you seek to connect. Court personnel will admit each person to the Hearing from the Waiting Room after confirming the person's name (and telephone number, if a telephone is used to connect) with their eCourtAppearance. Because of the large number of expected

participants, you may experience a delay in the Waiting Room before you are admitted to the Hearing.

PLEASE TAKE FURTHER NOTICE that any responses or objections to the relief requested in the Motion shall: (i) be in writing; (ii) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York; (iii) be filed electronically with the Court on the docket of *In re Celsius Network LLC*, No. 22-10964 (MG) by registered users of the Court's electronic filing system and in accordance with all General Orders applicable to chapter 11 cases in the United States Bankruptcy Court for the Southern District of New York (which are available on the Court's website at <http://www.nysb.uscourts.gov>); and (iv) be served so as to be actually received by **November 8, 2022, at 4:00 p.m.** (prevailing Eastern Time), by (a) the undersigned counsel, (b) the entities on the Master Service List available on the case website of the above-captioned debtors at <https://cases.stretto.com/celsius>, and (c) any person or entity with a particularized interest in the subject matter of the Motion.

PLEASE TAKE FURTHER NOTICE that only those responses or objections that are timely filed, served, and received will be considered at the Hearing. Failure to file a timely objection may result in entry of a final order granting the Motion as requested by the Requesting Equity Holders (as defined in the Motion).

PLEASE TAKE FURTHER NOTICE that copies of the Motion and other pleadings filed in these chapter 11 cases may be obtained free of charge by visiting the website of Stretto at <https://cases.stretto.com/celsius>. You may also obtain copies of the Motion and other pleadings

filed in these chapter 11 cases by visiting the Court's website at <http://www.nysb.uscourts.gov> in accordance with the procedures and fees set forth therein.

Dated: October 25, 2022
New York, New York

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

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) Chapter 11
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) Case No. 22-10964 (MG)
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**SERIES B PREFERRED HOLDERS' MOTION
PURSUANT TO BANKRUPTCY RULE 1009 FOR ENTRY
OF AN ORDER DIRECTING THE DEBTORS TO AMEND THEIR SCHEDULES**

Community First Partners, LLC, Celsius SPV Investors, LP, Celsius New SPV Investors,
LP, and CDP Investissements Inc. (collectively, the "Series B Preferred Holders"), as beneficial

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

holders, or investment advisors or managers of beneficial holders, of the Series B Preferred Shares issued by Celsius Network Limited (“CNL” and, together with its affiliated debtors and debtors in possession, the “Debtors”), hereby submit this motion (the “Motion”) pursuant to Rule 1009 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) for entry of an order directing the Debtors to amend their Schedules of Assets and Liabilities (the “Schedules”) to reflect customer claims valued in U.S. dollars, in addition to cryptocurrency coin counts and, in support of the requested relief, state as follows:

Preliminary Statement

1. The Schedules are improper, misleading, and fail to comply with Bankruptcy Rules 1007(b) and 9009(a) because they schedule customer claims in cryptocurrency coin counts, rather than in lawful currency of the United States as of the Petition Date.

2. Bankruptcy Rules 1007(b) and 9009(a) require a debtor to file schedules of assets and liabilities conforming to the Official Bankruptcy Forms (the “Official Forms”). Official Form 206 (*i.e.*, the form a debtor is to use to schedule its assets and liabilities) provides that claims must be expressed in U.S. dollars, which mandate is consistent with section 502(b) of the Bankruptcy Code and the official guidelines adopted in this Court for bar date orders and proofs of claim,² each requiring that claims be determined in the lawful currency of the United States – *i.e.*, U.S. dollars. Accordingly, by scheduling customer claims in cryptocurrency “coin” counts on Schedules E/F, the Debtors failed to comply with Official Form 206.

3. This failure is significant because determining all claims in U.S. dollar amounts is not only required by section 502(b) of the Bankruptcy Code, but also essential to the Debtors’

² See Second Amended Guidelines for Filing Requests for Bar Orders, <https://www.nysb.uscourts.gov/sites/default/files/m386.pdf> (the “Guidelines”).

ability to structure, solicit, and confirm a plan of reorganization in these cases. That is, absent the ability to compare the allowed dollar amounts of claims to the dollar value of recoveries under a proposed plan, it would be impossible to determine whether such plan meets the confirmation requirements of section 1129 of the Bankruptcy Code, including whether (i) claims are impaired or unimpaired, (ii) holders of similarly situated claims are receiving the same treatment, and (iii) the plan meets the requirements of the “absolute priority rule.”³ By scheduling customer claims in units other than U.S. dollars, the Debtors are inexplicably deviating from long-standing bankruptcy requirements. What is worse is that, in doing so, the Debtors are making plan confirmation in these cases significantly more difficult, if not unachievable.

4. Accordingly, the Court should direct the Debtors to amend their respective Schedules E/F such that each claim is scheduled in U.S. dollar amounts as of the Petition Date.⁴

Relief Requested

5. By this Motion, the Series B Preferred Holders seek, pursuant to Bankruptcy Rule 1009, entry of an order, substantially in the form attached hereto as **Exhibit A**, requiring the Debtors to amend Schedules E/F to list each claim in U.S. dollars as of the Petition Date.⁵

³ See 11 U.S.C. §§ 1123(a)(2)-(4), 1129(a)(1), 1129(b).

⁴ Although the relief requested herein is limited to the conversion of customer claims to U.S. dollar amounts as of the Petition Date, the Series B Preferred Holders reserve the right to seek further relief with respect to the Schedules at a later date as may be necessary, including, without limitation, with respect to the Debtors’ choice to schedule customer claims against each Debtor as “undisputed,” notwithstanding their own acknowledgment – within the Schedules – that there is a disputed legal issue as to whether customers have claims against each Debtor and that such dispute will need to be resolved. The Debtors state that they scheduled customers claims against each Debtor as “undisputed” for the sole purpose of sparing customers the burden of filing a proof of claim against each Debtor and preserving the customers’ rights with respect to this disputed issue. However, this “solution” – an effort to circumvent the Bankruptcy Rules and this Court’s Guidelines – fails to achieve any such goal, while succeeding in rendering the Schedules highly confusing and misleading.

⁵ By the Motion, the Series B Preferred Holders are asking the Court to direct the Debtors to ***add*** the U.S. dollar amount of each claim to Schedules E/F and are not seeking the removal of any cryptocurrency coin counts from the Schedules.

Jurisdiction and Venue

6. This Court has jurisdiction to consider the relief sought herein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, dated January 31, 2012. The Series B Preferred Holders consent to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

7. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

8. The bases for the relief requested are Bankruptcy Rules 1007 and 1009, section 502(b) of the Bankruptcy Code, and the applicable Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”).

Factual Background

9. On July 13, 2022, the Petition Date, each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

10. A detailed description of the Debtors’ prepetition business is set forth in the *Declaration of Alex Mashinsky, Chief Executive Officer of Celsius Network LLC, in Support of Chapter 11 Petitions and First Day Motions* [Dkt. No. 23] (the “Mashinsky Declaration”) and the *Declaration of Robert Campagna, Managing Director of Alvarez & Marsal North America,*

LLC, in Support of Chapter 11 Petitions and First Day Motions [Dkt. No. 22] (together with the Mashinsky Declaration, the “First Day Declarations”).⁶

11. On October 5, 2022, the Debtors filed their Schedules. Each Debtor’s Schedule of Creditors Who Have Unsecured Claims (Schedule E/F) lists the claims of the Debtors’ customers by the number of various forms of cryptocurrency coins, rather than in U.S. dollars.⁷

Basis for Relief

12. Bankruptcy Rule 1009(a) provides in relevant part that, “[o]n motion of a party in interest, after notice and a hearing, the court may order any . . . schedule . . . to be amended and the clerk shall give notice of the amendment to entities designated by the court.” Fed. R. Bankr. P. 1009(a). For the reasons set forth below, Schedules E/F should be amended to list all claims in U.S. dollar amounts as of the Petition Date.

13. Bankruptcy Rule 1007(b)(1) requires that a debtor’s schedules of assets and liabilities must be “prepared as prescribed by the appropriate Official Forms.” Fed. R. Bankr. P. 1007(b)(1). Official Form 206 prescribes the form a debtor is to use to schedule its assets and liabilities. Among other things, Official Form 206 requires that all liabilities of a debtor must be listed in U.S. dollars. *See* Official Form 206, Part 2, Line 4 (hard-coding the dollar sign into Form 206 for scheduling the debtor’s liabilities). Specifically, Official Form 206 provides as follows:

⁶ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declarations, as applicable.

⁷ *See In re Celsius Network LLC*, No. 22-10964 [Dkt. No. 974], relevant pages of which are attached hereto as **Exhibit B**. *See also In re Celsius KeyFi LLC*, No. 22-10967 [Dkt. No. 5]; *In re Celsius Lending LLC*, No. 22-10970 [Dkt. No. 5]; *In re Celsius Mining LLC*, No. 22-10968 [Dkt. No. 5]; *In re Celsius Network Inc.*, No. 22-10965 [Dkt. No. 6]; *In re Celsius Network Limited*, No. 22-10966 [Dkt. No. 7]; *In re Celsius Networks Lending*, No. 20-10969 [Dkt. No. 5]; *In re Celsius US Holding LLC*, No. 22-10971 [Dkt. No. 5]. According to the Global Notes, the full Schedules of cryptocurrency-related items, including retail customer liabilities, “are generally reported at Celsius Network LLC, with cover pages cross-referencing the Schedules of Celsius Network LLC, as applicable.” Moreover, each Debtor’s Schedule E/F, Part 2, Line 2 (nonpriority creditors with unsecured claims) cross-references Schedule F-1 of Celsius Network’s LLC Schedules.

Part 2: Summary of Liabilities

<p>2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) Copy the total dollar amount listed in Column A, <i>Amount of claim</i>, from line 3 of <i>Schedule D</i>.....</p>	<div style="border: 1px solid black; padding: 2px; width: 100px;">\$ _____</div>
<p>3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)</p>	
<p>3a. Total claim amounts of priority unsecured claims: Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>.....</p>	<div style="border: 1px solid black; padding: 2px; width: 100px;">\$ _____</div>
<p>3b. Total amount of claims of nonpriority amount of unsecured claims: Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>.....</p>	<div style="border: 1px solid black; padding: 2px; width: 100px;">+ \$ _____</div>
<p>4. Total liabilities..... Lines 2 + 3a + 3b</p>	<div style="border: 1px solid black; padding: 2px; width: 100px;">\$ _____</div>

Bankruptcy Rule 9009 demands that official forms “be used without alteration.” Fed. R. Bankr. P. 9009(a).⁸

14. Further, section 502(b) of the Bankruptcy Code provides that if there is an objection to a claim, the court “shall determine the amount of such claim in lawful currency of the United States as of the [petition] date” 11 U.S.C. § 502(b). Thus, the requirement to denominate claims in U.S. dollars is consistent with the clear reading of section 502(b) of the Bankruptcy Code, which “prevents the value of a claim from fluctuating by freezing the claim as of the petition date and converting it to the United States dollars.” *In re Aaura, Inc.*, No. 06 B 01853, 2006 WL 2568048, at *4, n. 5 (Bankr. N.D. Ill. Sept. 1, 2006). Indeed, the requirement is also consistent with the Guidelines, which expressly contemplate that all proofs of claim must assert claims in U.S. dollars. *See* Guidelines at 9 (Form of Bar Date Order) (“Proofs of claim must . . . be denominated in United States currency.”).

⁸ While Bankruptcy Rule 1007(b) may allow a debtor to deviate from the prescribed Official Forms if the court authorizes the debtor to do so, the Debtors here have not requested any such authority from the Court and, thus, are not permitted to deviate from the Official Forms. Fed. R. Bankr. P. 1007(b).

15. While cryptocurrencies are a relatively novel phenomenon, bankruptcy courts have significant experience in dealing with claims denominated in something other than U.S. dollars. For example, courts have consistently interpreted section 502(b) of the Bankruptcy Code to require that claims denominated in foreign currency be converted to U.S. dollars at the exchange rate prevailing on the petition date. *See, e.g., In re USGen New England, Inc.*, 429 B.R. 437, 493 (Bankr. D. Md. 2010) (finding that the plain meaning of section 502(b) requires that the court determine the amount of claims in lawful currency of the United States as of the petition date), *aff'd sub nom. TransCanada Pipelines Ltd. v. USGen New England, Inc.*, 458 B.R. 195 (D. Md. 2011); *In re Glob. Power Equip. Grp.*, No. 06-11045, 2008 WL 435197, at *9 (Bankr. D. Del. Feb. 14, 2008) (same), *aff'd*, 400 B.R. 17 (D. Del. 2009); *In re Aaura, Inc.*, 2006 WL 2568048, at *5 (holding that gold should be valued in U.S. dollars at the petition date); *In re Axona Int'l Credit & Com. Ltd.*, 88 B.R. 597, 608 n.19 (Bankr. S.D.N.Y. 1988); *ABC Dev. Learning Ctrs. (USA), Inc. v. RCS Cap. Dev., LLC (In re RCS Cap. Dev., LLC)*, No. AZ-12-1381-JuTaAh, 2013 Bankr. LEXIS 4666, at *39 (B.A.P. 9th Cir. July 16, 2013) (holding that the bankruptcy court, in determining the claim amount in U.S. dollars, should have used the exchange rate for Australian dollars on the petition date, not the breach date, pursuant to section 502(b) and reversing and remanding the decision on the amount of the claim).

16. In *In re Lehman Bros. Holdings Inc.*, which involved numerous claims denominated in foreign currencies, the court directed that each proof of claim be “denominated in lawful currency of the United States” pursuant to section 502(b) of the Bankruptcy Code. No. 08-13555 (JMP) (Bankr. S.D.N.Y. July 2, 2009), *Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the form and Manner of Notice Thereof, and Approving the Proof of Claim*

Form [Dkt. No. 4271]. After creditors’ repeated failure to convert their claims into claims denominated in U.S. dollars despite the debtors’ numerous omnibus objections to such claims, the court disallowed all claims denominated in any foreign currency in their entirety and had such claims expunged from the claims register. *See, e.g., id.* (May 5, 2011), *Order Granting Debtors’ One Hundred Second Omnibus Objection to Claims (Foreign Currency Claims)* [Dkt. No. 16602].

17. The necessity of denominating all claims in uniform currency is apparent when considering the various confirmation requirements for chapter 11 plans. The Bankruptcy Code requires that, for any plan to be confirmable, it must “compl[y] with the applicable provisions of [the Bankruptcy Code].” 11 U.S.C. § 1129(a)(1). These provisions include section 1123 of the Bankruptcy Code, which requires, among other things, that every plan (i) “specify any class of claims or interests that is not impaired under the plan” and (ii) “provide the same treatment for each claim . . . of a particular class, unless the holder of a particular claim . . . agrees to a less favorable treatment of such particular claim or interest[.]” 11 U.S.C. § 1123(a)(2), (4). Furthermore, if any impaired class of unsecured claims votes to reject a plan, the plan may only be confirmed if it complies with the “cramdown” requirements, including the corollary of the absolute priority rule that no claim may receive more than 100% of its allowed amount.

18. Unless the allowed amounts of all claims, as well as the plan distributions on account of these claims, are denominated in U.S. dollars as of the petition and confirmation dates, respectively (regardless of the actual form of recovery), it would be impossible for the court and the parties in interest to determine whether (i) any particular claim is impaired under the plan, (ii) all similarly situated claims are treated equally, or (iii) in a “cramdown” scenario,

the plan violates the absolute priority rule.⁹ Thus, the Official Forms, the Bankruptcy Rules, and the Bankruptcy Code are all working together in harmony to make both claims reconciliation and plan confirmation possible.¹⁰

19. Furthermore, although no bankruptcy court has addressed the issue of whether claims to cryptocurrency must be converted to U.S. dollar amounts, in at least one case involving cryptocurrency, *In re Cred Inc.*, the debtors scheduled customer claims in U.S. dollar amounts based on the applicable cryptocurrency conversion rates as of close of business on the day immediately preceding the petition date. No. 20-12836 (JTD) (Bankr. D. Del Jan. 29, 2021) [Dkt. No. 443].¹¹

20. Notably, the Debtors are capable of denominating claims in U.S. dollars as of the Petition Date, given that they have listed coin amounts valued in U.S. dollars throughout their Statements of Financial Affairs. *See, e.g., Celsius Network LLC Statement of Financial Affairs* [Dkt. No. 973], relevant pages of which are attached hereto as **Exhibit C**. For example, the Debtors list transfers to customers within the 90 days prior to the Petition Date valued in U.S. dollars based on the customers' respective coin amounts as of the transaction date, as is required

⁹ The UCC has already mischaracterized the need for stating customer claims in US dollars in its objection to the Series B Preferred Holders' motion seeking appointment of an official committee of preferred equity holders. [Dkt. No. 1048] (the "UCC Equity Objection"). In that objection, the UCC framed the issue as "whether account holders may receive cryptocurrency or tokens under a plan of reorganization." UCC Equity Objection ¶ 24. Distributing consideration other than cash is not the relevant question. Rather, whatever consideration is distributed must be valued in U.S. dollars against customer claims measured in U.S. dollars to determine if customers are in fact being overpaid to the detriment of junior stakeholders. The chapter 11 plan confirmed in the *Lehman Bros.* case provided that (i) for purposes of determining whether an "allowed claim" has been satisfied in full, all distributions had to be calculated in "U.S. Dollar applying the existing exchange rate derived from Reuters existing at approximately 3:00 p.m. GMT on the Confirmation Date" and (ii) the amount of an "allowed claim" was to be determined by converting it into U.S. dollars as of the petition date pursuant to section 502(b) of the Bankruptcy Code. No. 08-13555 (JMP) (Bankr. S.D.N.Y. Dec. 6, 2011) [Dkt. No. 23023].

¹⁰ Indeed, Bankruptcy Rule 9009(c) requires that the Official Forms "shall be construed to be consistent with the [Bankruptcy Rules] and the [Bankruptcy] Code." Fed. R. Bankr. P. 9009(c).

¹¹ The Series B Preferred Holders recognize that in *In re Voyager Digital Holdings, Inc.*, the debtors scheduled the amounts of their customer claims as "undetermined" and listed them in schedules F-2 in cryptocurrency; however, the debtors' decision to do so was not contested and the issue as to whether this was proper has not come before the court. No. 22-10943 (MEW) (Bankr. S.D.N.Y. Aug. 18, 2022) [Dkt. No. 311].

by Official Form 207. *See id.*; *see also* Official Form 207, Part 2, Question 3 (pre-baking the dollar sign into Official Form 207 for listing payments or transfers to creditors within 90 days prior to the petition date).

21. Given both the (i) express mandates of the Bankruptcy Rules – and the Debtors’ ability to comply therewith – and (ii) importance of having claims valued in U.S. dollars for the purposes of plan confirmation, the Debtors should be required to amend Schedules E/F such that each scheduled claim is denominated in its U.S. dollar amount as of the Petition Date.¹²

Reservation of Rights

22. The Series B Preferred Holders reserve all rights with respect to the Schedules and the scheduled claims, including, without limitation, the right to object to any such claim on any grounds.

Motion Practice

23. This Motion includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Motion. Accordingly, the Series B Preferred Holders submit that this Motion satisfies Local Rule 9013-1(a).

Notice

24. Notice of this Motion has been provided in accordance with the procedures set for in the *Amended Final Order (I) Establishing Certain Notice, Case Management, and Administrative Procedures and (II) Granting Related Relief* [Dkt. No. 1181]. The Series B Preferred Holders respectfully submit that no further notice is required.

¹² Determining the value of claims in U.S. dollars as of the Petition Date does not prevent the Debtors from paying recoveries to their holders in cryptocurrency (valued in U.S. dollars as of the confirmation date), provided that the value of those distributions must still be measured in U.S. dollars.

No Prior Request

25. No prior request for the relief sought in this Motion has been made to this or any other court.

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Conclusion

26. For the foregoing reasons, the Series B Preferred Holders submit that the Schedules should be amended as set forth herein.

WHEREFORE, the Series B Preferred Holders respectfully request that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, and grant such other relief as is just and proper.

Dated: October 25, 2022
New York, New York

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Counsel to CDP Investissements Inc.

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:)	Chapter 11
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CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
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**ORDER PURSUANT TO BANKRUPTCY RULE 1009
DIRECTING THE DEBTORS TO AMEND THEIR SCHEDULES**

Upon the motion (the “Motion”)² of the Series B Preferred Holders for entry of an order (this “Order”) directing the Debtors to amend their Schedules of Assets and Liabilities (the “Schedules”), as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the Southern District of New York, dated January 31, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is appropriate pursuant to Bankruptcy Rule 1009; and it appearing that notice of the Motion has been given as set forth in the Motion and that such notice is adequate under the circumstances and no other or further notice need be given; and the Court

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore, it is **HEREBY ORDERED THAT:**

1. The Motion is granted as set forth herein.
2. All objections that have not been withdrawn, waived, or otherwise resolved, if any, are hereby denied or overruled on the merits with prejudice. All withdrawn objections are deemed withdrawn with prejudice.
3. The Debtors are directed to amend the Schedules to denominate each claim in their respective Schedules E/F in U.S. dollar amounts as of the Petition Date.
4. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2022
New York, New York

MARTIN GLENN
CHIEF UNITED STATES BANKRUPTCY JUDGE

Exhibit B

Excerpts from Celsius Network LLC's Schedules [Dkt. No. 974]

Joshua A. Sussberg, P.C.
KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
 601 Lexington Avenue
 New York, New York 10022
 Telephone: (212) 446-4800
 Facsimile: (212) 446-4900

Patrick J. Nash, Jr., P.C. (admitted *pro hac vice*)
 Ross M. Kwasteniet, P.C. (admitted *pro hac vice*)
 Christopher S. Koenig
 Dan Latona (admitted *pro hac vice*)
KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
 300 North LaSalle Street
 Chicago, Illinois 60654
 Telephone: (312) 862-2000
 Facsimile: (312) 862-2200

*Counsel to the Debtors and
 Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK LLC, *et al.*,¹

Debtors.

)
) Chapter 11
)
)
) Case No. 22-10964 (MG)
)
)
) (Jointly Administered)
)

**GLOBAL NOTES AND STATEMENT OF
 LIMITATIONS, METHODOLOGY AND DISCLAIMERS
 REGARDING THE DEBTORS' SCHEDULES OF ASSETS
 AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Celsius Network LLC and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (the “Debtors”), have filed these respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements”) in the United States Bankruptcy Court for the Southern District of New York (the “Court”). The Debtors, with the assistance of their legal and financial advisors, prepared the Schedules and Statements in accordance with section 521 of title 11 of the United States Code (the “Bankruptcy Code”), rule 1007 of the Federal Rules of Bankruptcy Procedure, and rule 1007–1 of the Bankruptcy Local Rules for the Southern District of New York.

Mr. Chris Ferraro, Acting Chief Executive Officer, Chief Restructuring Officer, and Chief Financial Officer of the Debtors, has signed each set of the Schedules and Statements. Mr. Ferraro

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining IL Ltd. (7106); Celsius Mining LLC (1387); Celsius Network IL Ltd. (7294); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (8417); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 121 River Street, PH05, Hoboken, New Jersey 07030.

is an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Ferraro has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors' legal and financial advisors. Mr. Ferraro has not (and could not have) personally verified the accuracy of each such statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and respective creditor contact information.

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made commercially reasonable efforts to ensure the accuracy and completeness of the Schedules and Statements, subsequent information or discovery may result in material changes to the Schedules and Statements. As a result, inadvertent errors or omissions may exist. For the avoidance of doubt, the Debtors hereby reserve all of their rights, including to amend and/or supplement the Schedules and Statements, as may be necessary or appropriate.

The Debtors and their agents, attorneys, and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein and will not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. While commercially reasonable efforts have been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law. In no event will the Debtors or their agents, attorneys, and/or financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, and financial advisors are advised of the possibility of such damages.

Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits, or attachments.

These *Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs* (the "Global Notes") pertain to, are incorporated by reference in, and comprise an integral part of, each Debtor's respective Schedules and Statements. The Global Notes should be referred to and considered in connection with any review of the Schedules and Statements.² In the event that the Schedules and/or Statements differ from these Global Notes, the Global Notes control.

² These Global Notes supplement and are in addition to any specific notes contained in each Debtor's Schedules or Statements. The fact that the Debtors have prepared a Global Note with respect to any of individual Debtor's Schedules and Statements and not to those of another should not be interpreted as a decision by the Debtors to

Global Notes and Overview of Methodology

1. **Description of Cases.** On July 13, 2022 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.³ The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only under lead case *In re Celsius Network LLC*, Case No. 22-10964 (MG) (Bankr. S.D.N.Y.). The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 27, 2022, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed an official committee of unsecured creditors [Docket No. 241] (the “Committee”). Additional information regarding the Committee and its legal and financial advisors can be obtained at <https://cases.ra.kroll.com/CelsiusCommittee/>. The information provided herein, except as otherwise noted, is reported as of the close of business on the Petition Date. As detailed more fully in Schedule AB for Celsius Mining LLC, certain asset information is listed as of June 30, 2022.
2. **Reporting of Cryptocurrencies.** Due to their voluminous nature and for ease of review, the full Schedules of cryptocurrency-related items are generally reported at Celsius Network LLC, with cover pages cross-referencing the Schedules of Celsius Network LLC, as applicable. The applicable terms of use governing the business relationship between the Debtors and their account holders are between each account holder, on the one hand, and Celsius Network LLC and its “Affiliates,” on the other hand (as defined in the terms of use). This may mean that account holders have claims against every Debtor and non-Debtor entity in the Debtors’ corporate structure. The Debtors understand that certain parties in interest, including certain holders of the Series B Preferred Shares issued by Celsius Network Limited, intend to argue that account holders have claims solely against Celsius Network LLC. The Debtors expect that this legal issue will be resolved by the Court in the near term, either through a to-be-commenced adversary proceeding, a claims objection, or other litigation (the “Account Holder Claim Ruling”).

Pursuant to Bankruptcy Rule 3003(c)(2), if a claim is scheduled as contingent, unliquidated, or disputed, a creditor must file a proof of claim in order to preserve rights with respect to such claim. The Debtors have scheduled account holder claims at each Debtor entity and have not scheduled any of such claims as contingent, unliquidated, or disputed. The Debtors believe that scheduling any such claims as contingent, unliquidated, or disputed would inequitably require each account holder to file a proof of claim against each Debtor Entity in order to preserve the rights to the issues to be decided through the Account Holder Claim Ruling. For the avoidance of doubt, it is not the intent of the Debtors to create any presumption that account holders have claims against each Debtor entity, as that issue is disputed by certain holders of the Series B Preferred Shares issued by Celsius Network Limited, and no creditor or other party should rely on the fact that the

exclude the applicability of such Global Note to any of the Debtors’ other Schedules and Statements, as appropriate.

³ Copies of publicly filed documents in these chapter 11 cases are available at <http://cases.stretto.com/Celsius> (free of charge) or the Court’s website at <https://www.nysb.uscourts.gov/ecf-and-pacer-information> (for a fee).

account holder claims are scheduled at each Debtor entity as dispositive as to this legal issue, which will be decided in the Account Holder Claim Ruling. To the extent the Court enters a final and non-appealable order with respect to the Account Holder Claim Ruling, the Debtors intend to amend the Schedules to the extent required by such ruling. For the avoidance of doubt, nothing contained herein is intended as, or should be construed as, an admission or stipulation of the validity of any claim against any Debtor, any assertion made therein or herein, or a waiver of any Debtor's rights to dispute any claim or assert any cause of action or defense against any party.

3. **Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to: (i) amend and/or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including the right to amend the Schedules and Statements with respect to the description, designation, or Debtor against which any claim ("Claim")⁴ is asserted; (ii) dispute or otherwise assert offsets, setoffs, or other defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; (iii) subsequently designate any Claim as "disputed," "contingent," or "unliquidated"; or (iv) object to the extent, validity, enforceability, priority, or avoidability of any Claim (regardless of whether of such Claim is designated in the Schedules and Statements as "disputed," "contingent," or "unliquidated"). Any failure to designate a Claim in the Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such Claim or amount is not "disputed," "contingent," or "unliquidated" or a waiver of any right to later object to any claim on any grounds. Listing a Claim does not constitute an admission of (a) liability or (b) amounts due or owed, if any, in each case, by the Debtor against which the Claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors' chapter 11 cases, including, without limitation, issues involving or defenses against Claims, substantive consolidation, defenses, statutory, or equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation or rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.

- (a) **No Admission.** Nothing contained in the Schedules and Statements is intended as, or should be construed as, an admission or stipulation of the validity of any Claim against any Debtor, any assertion made therein or herein, or a waiver of any Debtor's rights to dispute any Claim or assert any cause of action or defense against any party.

⁴ For the purposes of these Global Notes, the term Claim shall have the meaning as defined under section 101(5) of the Bankruptcy Code.

- (e) **Property.** The Debtors' office property leases are set forth on Schedule G. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.
- (f) **Allocation of Liabilities.** The Debtors, in consultation with their advisors, have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend and/or supplement the Schedules and Statements as they deem appropriate in this regard.
- (g) **Undetermined Amounts.** The description of an amount as "unknown" or "undetermined" is not intended to reflect upon the materiality of such amount.
- (h) **Unliquidated Claim Amounts.** Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."
- (i) **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- (j) **Valuation of Cryptocurrency.** Cryptocurrency amounts are generally listed by coin amount rather than a conversion to price in U.S. dollars. To the extent cryptocurrency values are presented in U.S. dollars, they reflect the valuation as set forth in the Debtors' books and records as of the Petition Date or the time of the relevant transaction, as applicable. Actual net realizable value may vary significantly. The Debtors reserve all rights in this respect with such values presented in the Schedules and Statements.
- (k) **Paid Claims.** Pursuant to certain orders of the Court entered in the Debtors' chapter 11 cases entered shortly after the Petition Date (collectively, the "First Day Orders") as well as other orders of the Court, the Debtors have authority to pay certain outstanding prepetition payables pursuant to bankruptcy or other court order; as such, outstanding liabilities may have been reduced by any court-approved postpetition payments made on prepetition payables. Where and to the extent these liabilities have been satisfied, they are not listed in the Schedules and Statements, unless otherwise indicated. Regardless of whether such claims are listed in the Schedules and Statements, to the extent the Debtors later pay any amount of the claims listed in the Schedules and Statements pursuant to any orders entered by the Court, the Debtors reserve all rights to amend or supplement the Schedules and Statements or to take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payments for liabilities.

Fill in this information to identify the case:

Debtor name Celsius Network LLC

United States Bankruptcy Court for the: Southern District of New York

Case number (If known): 22-10964

☐ Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)

1a. Real property:

Copy line 88 from Schedule A/B

\$ Undetermined

1b. Total personal property:

Copy line 91A from Schedule A/B

\$ 10,737,517,173.97*

1c. Total of all property:

Copy line 92 from Schedule A/B

\$ 10,737,517,173.97*

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

Copy the total dollar amount listed in Column A, Amount of claim, from line 3 of Schedule D

\$ Undetermined

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims:

Copy the total claims from Part 1 from line 5a of Schedule E/F

\$ 201,079.00*

3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 5b of Schedule E/F

+ \$ 1,150,228,331.70*

4. Total liabilities

Lines 2 + 3a + 3b

\$ 1,150,429,410.70*

*Plus Undetermined Amounts

Name

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim	
3.1	Nonpriority creditor's name and mailing address RETAIL CUSTOMER LIABILITIES - SEE SCHEDULE F-1 ATTACHMENT Date or dates debt was incurred Last 4 digits of account number	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Retail Customer Liabilities Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____ Undetermined
3.2	Nonpriority creditor's name and mailing address ACXIOM LLC Date or dates debt was incurred Last 4 digits of account number	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Payable Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____ 27,717.84
3.3	Nonpriority creditor's name and mailing address ADELAIDE BAO ADDRESS REDACTED Date or dates debt was incurred Last 4 digits of account number	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Breach of Contract Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____ Undetermined
3.4	Nonpriority creditor's name and mailing address ADREA T. LE ADDRESS REDACTED Date or dates debt was incurred Last 4 digits of account number	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Breach of Contract Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____ Undetermined
3.5	Nonpriority creditor's name and mailing address AGUILAR CASTILLO LOVE, S.R.L. SAN JOSÉ, CALLE 7 AVENIDAS 7 Y 9, EDIFICIO # 751, BARRIO AMÓN SAN JOSÉ, COSTA RICA Date or dates debt was incurred Last 4 digits of account number	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Payable Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____ 379.00
3.6	Nonpriority creditor's name and mailing address ALABAMA SECURITIES COMMISSION 445 DEXTER AVENUE SUITE 12000 MONTGOMERY, AL 36104 Date or dates debt was incurred Last 4 digits of account number	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Regulatory Agency Inquiry or Action Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$ _____ Undetermined

SCHEDULE F-1 Non-Priority Unsecured Retail Customer Claims

*** Due to the voluminous nature of the exhibit, the remaining pages have been excluded from this version, but are available using the links below (note these files are large and may result in slow download times) ***

Retail Customers who have Non-Priority Unsecured Claims by First Name

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>	<u>T</u>
<u>U - Z</u>				

Why is the amount listed in the Schedules different from my account balance in the app?

There are several possible reasons why the amount listed on the Schedules may be different from the account balance displayed in the app, including post-filing deposits, pending transactions, and reward-related changes.

Note regarding a potential discrepancy between Celsius' filed Schedules of Assets and Liabilities and customer reward balances: Certain Celsius account holders may have been eligible for additional rewards for the period of July 8, 2022 to July 13, 2022, which are reflected in the Schedules but not currently reflected in the Celsius app. Affected accounts are currently being updated and the app will soon display the revised balance.

All individual customers will receive their specific and detailed scheduled claim information via personalized email. For more information about accessing personalized scheduled claim information, visit: <https://cases.stretto.com/celsius>

Customers with questions may call the Company's Claims Agent, Stretto, at +1 (855) 423-1530 (U.S.) or +1 (949) 669-5873 (international) or email celsiusinquiries@stretto.com.

Non-Priority Unsecured Retail Customer Claims

Yes

Fill in this information to identify the case and this filing:

Debtor name Celsius Network LLC

United States Bankruptcy Court for the: Southern District of New York

Case number (If known) 22-10964

Official Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets-Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule _____
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 10/05/2022
MM / DD / YYYY

X /s/ Christopher Ferraro
Signature of individual signing on behalf of debtor

Christopher Ferraro
Printed name

Acting CEO, CRO & CFO
Position or relationship to debtor

Exhibit C

Excerpts from Celsius Network LLC's Statement of Financial Affairs [Dkt. No. 973]

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Global Notes and Overview of Methodology

1. **Description of Cases.** On July 13, 2022 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.³ The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only under lead case *In re Celsius Network LLC*, Case No. 22-10964 (MG) (Bankr. S.D.N.Y.). The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 27, 2022, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed an official committee of unsecured creditors [Docket No. 241] (the “Committee”). Additional information regarding the Committee and its legal and financial advisors can be obtained at <https://cases.ra.kroll.com/CelsiusCommittee/>. The information provided herein, except as otherwise noted, is reported as of the close of business on the Petition Date. As detailed more fully in Schedule AB for Celsius Mining LLC, certain asset information is listed as of June 30, 2022.
2. **Reporting of Cryptocurrencies.** Due to their voluminous nature and for ease of review, the full Schedules of cryptocurrency-related items are generally reported at Celsius Network LLC, with cover pages cross-referencing the Schedules of Celsius Network LLC, as applicable. The applicable terms of use governing the business relationship between the Debtors and their account holders are between each account holder, on the one hand, and Celsius Network LLC and its “Affiliates,” on the other hand (as defined in the terms of use). This may mean that account holders have claims against every Debtor and non-Debtor entity in the Debtors’ corporate structure. The Debtors understand that certain parties in interest, including certain holders of the Series B Preferred Shares issued by Celsius Network Limited, intend to argue that account holders have claims solely against Celsius Network LLC. The Debtors expect that this legal issue will be resolved by the Court in the near term, either through a to-be-commenced adversary proceeding, a claims objection, or other litigation (the “Account Holder Claim Ruling”).

Pursuant to Bankruptcy Rule 3003(c)(2), if a claim is scheduled as contingent, unliquidated, or disputed, a creditor must file a proof of claim in order to preserve rights with respect to such claim. The Debtors have scheduled account holder claims at each Debtor entity and have not scheduled any of such claims as contingent, unliquidated, or disputed. The Debtors believe that scheduling any such claims as contingent, unliquidated, or disputed would inequitably require each account holder to file a proof of claim against each Debtor Entity in order to preserve the rights to the issues to be decided through the Account Holder Claim Ruling. For the avoidance of doubt, it is not the intent of the Debtors to create any presumption that account holders have claims against each Debtor entity, as that issue is disputed by certain holders of the Series B Preferred Shares issued by Celsius Network Limited, and no creditor or other party should rely on the fact that the

exclude the applicability of such Global Note to any of the Debtors’ other Schedules and Statements, as appropriate.

³ Copies of publicly filed documents in these chapter 11 cases are available at <http://cases.stretto.com/Celsius> (free of charge) or the Court’s website at <https://www.nysb.uscourts.gov/ecf-and-pacer-information> (for a fee).

account holder claims are scheduled at each Debtor entity as dispositive as to this legal issue, which will be decided in the Account Holder Claim Ruling. To the extent the Court enters a final and non-appealable order with respect to the Account Holder Claim Ruling, the Debtors intend to amend the Schedules to the extent required by such ruling. For the avoidance of doubt, nothing contained herein is intended as, or should be construed as, an admission or stipulation of the validity of any claim against any Debtor, any assertion made therein or herein, or a waiver of any Debtor's rights to dispute any claim or assert any cause of action or defense against any party.

3. **Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to: (i) amend and/or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including the right to amend the Schedules and Statements with respect to the description, designation, or Debtor against which any claim ("Claim")⁴ is asserted; (ii) dispute or otherwise assert offsets, setoffs, or other defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; (iii) subsequently designate any Claim as "disputed," "contingent," or "unliquidated"; or (iv) object to the extent, validity, enforceability, priority, or avoidability of any Claim (regardless of whether of such Claim is designated in the Schedules and Statements as "disputed," "contingent," or "unliquidated"). Any failure to designate a Claim in the Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such Claim or amount is not "disputed," "contingent," or "unliquidated" or a waiver of any right to later object to any claim on any grounds. Listing a Claim does not constitute an admission of (a) liability or (b) amounts due or owed, if any, in each case, by the Debtor against which the Claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors' chapter 11 cases, including, without limitation, issues involving or defenses against Claims, substantive consolidation, defenses, statutory, or equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation or rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.

- (a) **No Admission.** Nothing contained in the Schedules and Statements is intended as, or should be construed as, an admission or stipulation of the validity of any Claim against any Debtor, any assertion made therein or herein, or a waiver of any Debtor's rights to dispute any Claim or assert any cause of action or defense against any party.

⁴ For the purposes of these Global Notes, the term Claim shall have the meaning as defined under section 101(5) of the Bankruptcy Code.

- (e) **Property.** The Debtors' office property leases are set forth on Schedule G. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.
- (f) **Allocation of Liabilities.** The Debtors, in consultation with their advisors, have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend and/or supplement the Schedules and Statements as they deem appropriate in this regard.
- (g) **Undetermined Amounts.** The description of an amount as "unknown" or "undetermined" is not intended to reflect upon the materiality of such amount.
- (h) **Unliquidated Claim Amounts.** Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."
- (i) **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- (j) **Valuation of Cryptocurrency.** Cryptocurrency amounts are generally listed by coin amount rather than a conversion to price in U.S. dollars. To the extent cryptocurrency values are presented in U.S. dollars, they reflect the valuation as set forth in the Debtors' books and records as of the Petition Date or the time of the relevant transaction, as applicable. Actual net realizable value may vary significantly. The Debtors reserve all rights in this respect with such values presented in the Schedules and Statements.
- (k) **Paid Claims.** Pursuant to certain orders of the Court entered in the Debtors' chapter 11 cases entered shortly after the Petition Date (collectively, the "First Day Orders") as well as other orders of the Court, the Debtors have authority to pay certain outstanding prepetition payables pursuant to bankruptcy or other court order; as such, outstanding liabilities may have been reduced by any court-approved postpetition payments made on prepetition payables. Where and to the extent these liabilities have been satisfied, they are not listed in the Schedules and Statements, unless otherwise indicated. Regardless of whether such claims are listed in the Schedules and Statements, to the extent the Debtors later pay any amount of the claims listed in the Schedules and Statements pursuant to any orders entered by the Court, the Debtors reserve all rights to amend or supplement the Schedules and Statements or to take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payments for liabilities.

Part 14: Signature and Declaration	
<p>WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.</p> <p>I have examined the information in this <i>Statement of Financial Affairs</i> and any attachments and have a reasonable belief that the information is true and correct.</p> <p>I declare under penalty of perjury that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between;"><div style="width: 45%;">Executed on <u>10/05/2022</u> MM / DD / YYYY</div><div style="width: 50%;"></div></div> <div style="display: flex; justify-content: space-between;"><div style="width: 45%;">X <u>/s/ Christopher Ferraro</u> Signature of individual signing on behalf of the debtor</div><div style="width: 50%;">Printed name <u>Christopher Ferraro</u></div></div> <div style="display: flex; justify-content: space-between;"><div style="width: 45%;">Position or relationship to debtor</div><div style="width: 50%;"><u>Acting CEO, CRO & CFO</u></div></div> <p>Are additional pages to <i>Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy</i> (Official Form 207) attached?</p> <p><input type="checkbox"/> No</p> <p><input checked="" type="checkbox"/> Yes</p>	

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

SOFA Question 3: Certain payments or transfers to creditors within 90 days
before filing this case

*** Due to the voluminous nature of the exhibit, the remaining pages have been excluded from this version, but are available using the links below (note these files are large and may result in slow download times) ***

Coin Transactions listed alphabetically by First Name

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>O</u>
<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>	<u>T</u>
<u>U</u>	<u>V</u>	<u>W - Z</u>	<u>Trade</u>	

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Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy
SOFA Question 3: Certain payments or transfers to creditors within 90 days before filing this case

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

SOFA Question 4: Payments or other transfers of property made within 1 year before filing this case that benefited any insider

SOFA 4 - Rider 2: Coin Transactions

NAME	DATE	ACCOUNT	TYPE	DESCRIPTIVE PURPOSE	COIN	COIN QUANTITY	COIN VALUE (USD)
MASHINSKY, ALEXANDER Chief Executive Officer and Director	7/16/2021	Earn	Incoming	Interest	BTC	0.000031930232695225	\$1.02
	7/16/2021	Earn	Incoming	Interest	CEL	333.274978918327	\$1,817.68
	7/16/2021	Earn	Incoming	Interest	ETH	0.000013379021666998	\$0.03
	7/16/2021	Earn	Incoming	Interest	MCDAI	0.0526250531444433	\$0.05
	7/16/2021	Earn	Incoming	Interest	TUSD	0.00105448492372319	\$0.00
	7/16/2021	Earn	Incoming	Interest	USDC	1,306.39916595713	\$1,306.40
	7/16/2021	Earn	Incoming	Interest	USDT ERC20	0.135274323515011	\$0.14
	7/23/2021	Earn	Incoming	Interest	BTC	0.000031967198079858	\$1.05
	7/23/2021	Earn	Incoming	Interest	CEL	333.579414353326	\$1,800.33
	7/23/2021	Earn	Incoming	Interest	ETH	0.000013392426417509	\$0.03
	7/23/2021	Earn	Incoming	Interest	MCDAI	0.0526705940556881	\$0.05
	7/23/2021	Earn	Incoming	Interest	TUSD	0.00105621062884865	\$0.00
	7/23/2021	Earn	Incoming	Interest	USDC	1,308.53713842679	\$1,308.54
	7/23/2021	Earn	Incoming	Interest	USDT ERC20	0.135495705147105	\$0.14
	7/30/2021	Earn	Incoming	Interest	BTC	0.000032004206259032	\$1.27
	7/30/2021	Earn	Incoming	Interest	CEL	333.884126317441	\$1,984.64
	7/30/2021	Earn	Incoming	Interest	ETH	0.000013405844598548	\$0.03
	7/30/2021	Earn	Incoming	Interest	MCDAI	0.0527161743773367	\$0.05
	7/30/2021	Earn	Incoming	Interest	TUSD	0.00105793915815691	\$0.00
	7/30/2021	Earn	Incoming	Interest	USDC	1,310.6786097706	\$1,310.68
	7/30/2021	Earn	Incoming	Interest	USDT ERC20	0.135717449078754	\$0.14
	8/6/2021	Earn	Incoming	Interest	BTC	0.00003204125728229	\$1.29
	8/6/2021	Earn	Incoming	Interest	CEL	334.189116624214	\$2,016.01
	8/6/2021	Earn	Incoming	Interest	ETH	0.000013419276223572	\$0.04
	8/6/2021	Earn	Incoming	Interest	MCDAI	0.0527617941434943	\$0.05
	8/6/2021	Earn	Incoming	Interest	TUSD	0.00105967051626984	\$0.00
	8/6/2021	Earn	Incoming	Interest	USDC	1,312.82358571462	\$1,312.82
	8/6/2021	Earn	Incoming	Interest	USDT ERC20	0.135939555902873	\$0.14
	8/13/2021	Earn	Incoming	Interest	BTC	0.000032078351199233	\$1.45
	8/13/2021	Earn	Incoming	Interest	CEL	334.494385527902	\$2,099.23
	8/13/2021	Earn	Incoming	Interest	ETH	0.000013432721306052	\$0.04
	8/13/2021	Earn	Incoming	Interest	MCDAI	0.0528074533882957	\$0.05
	8/13/2021	Earn	Incoming	Interest	TUSD	0.00106140470781691	\$0.00
	8/13/2021	Earn	Incoming	Interest	USDC	1,314.97207199425	\$1,314.97
	8/13/2021	Earn	Incoming	Interest	USDT ERC20	0.136162026213351	\$0.14
	8/14/2021	Earn	Incoming	Deposit	MATIC	46,048.9078949717	\$65,875.48
	8/14/2021	Earn	Incoming	Deposit	USDC	169,805.441563	\$169,805.44
	8/20/2021	Earn	Incoming	Interest	BTC	0.000032115488059518	\$1.51
	8/20/2021	Earn	Incoming	Interest	CEL	334.799933282991	\$2,060.47
	8/20/2021	Earn	Incoming	Interest	ETH	0.00001344617985947	\$0.04
	8/20/2021	Earn	Incoming	Interest	MATIC	69.2139262743715	\$103.99
	8/20/2021	Earn	Incoming	Interest	MCDAI	0.0528531521459049	\$0.05
	8/20/2021	Earn	Incoming	Interest	TUSD	0.00106314173743512	\$0.00
	8/20/2021	Earn	Incoming	Interest	USDC	1,534.21751890357	\$1,534.22
	8/20/2021	Earn	Incoming	Interest	USDT ERC20	0.136384860605046	\$0.14
	8/27/2021	Earn	Incoming	Interest	BTC	0.000034195636252386	\$1.60
	8/27/2021	Earn	Incoming	Interest	CEL	335.105760144201	\$1,859.51
	8/27/2021	Earn	Incoming	Interest	ETH	0.000013459651897323	\$0.04
	8/27/2021	Earn	Incoming	Interest	MATIC	88.686695369931	\$122.13
	8/27/2021	Earn	Incoming	Interest	MCDAI	0.0528988904505157	\$0.05
	8/27/2021	Earn	Incoming	Interest	TUSD	0.0010648816097691	\$0.00
	8/27/2021	Earn	Incoming	Interest	USDC	1,597.52801524219	\$1,597.53
	8/27/2021	Earn	Incoming	Interest	USDT ERC20	0.136608059673791	\$0.14
	9/3/2021	Earn	Incoming	Interest	BTC	0.000034235224269469	\$1.70
	9/3/2021	Earn	Incoming	Interest	CEL	335.411866366486	\$2,092.13
	9/3/2021	Earn	Incoming	Interest	ETH	0.000013473137433121	\$0.05
	9/3/2021	Earn	Incoming	Interest	MATIC	88.8592504294872	\$129.31
	9/3/2021	Earn	Incoming	Interest	MCDAI	0.0529446683363516	\$0.05
	9/3/2021	Earn	Incoming	Interest	TUSD	0.00106662432947106	\$0.00
	9/3/2021	Earn	Incoming	Interest	USDC	1,600.1424309399	\$1,600.14
	9/3/2021	Earn	Incoming	Interest	USDT ERC20	0.136831624016396	\$0.14
	9/7/2021	Earn	Incoming	Referrer Award	BTC	0.00107385074174151	\$50.00
	9/10/2021	Earn	Incoming	Interest	BTC	0.0000347729106154	\$1.63
	9/10/2021	Earn	Incoming	Interest	CEL	335.718252205031	\$1,958.46
	9/10/2021	Earn	Incoming	Interest	ETH	0.00001348663648039	\$0.05
	9/10/2021	Earn	Incoming	Interest	MATIC	89.0301336023054	\$126.31
	9/10/2021	Earn	Incoming	Interest	MCDAI	0.0529904858376656	\$0.05
	9/10/2021	Earn	Incoming	Interest	TUSD	0.00106836990120082	\$0.00
	9/10/2021	Earn	Incoming	Interest	USDC	1,602.76112555792	\$1,602.76
	9/10/2021	Earn	Incoming	Interest	USDT ERC20	0.137055554230644	\$0.14
	9/17/2021	Earn	Incoming	Interest	BTC	0.000035558303197507	\$1.71
	9/17/2021	Earn	Incoming	Interest	CEL	336.024917915254	\$1,817.62
	9/17/2021	Earn	Incoming	Interest	ETH	0.000013500149052665	\$0.05
	9/17/2021	Earn	Incoming	Interest	MATIC	89.2013453966078	\$123.78
	9/17/2021	Earn	Incoming	Interest	MCDAI	0.0530363429887401	\$0.05
	9/17/2021	Earn	Incoming	Interest	TUSD	0.00107011832962584	\$0.00
	9/17/2021	Earn	Incoming	Interest	USDC	1,605.38410577038	\$1,605.38
	9/17/2021	Earn	Incoming	Interest	USDT ERC20	0.137279850915298	\$0.14
	9/20/2021	Earn	Incoming	Referrer Award	BTC	0.00109236569639174	\$50.00
	9/21/2021	Earn	Incoming	Referrer Award	BTC	0.00115577358389907	\$50.00
	9/22/2021	Earn	Incoming	Referrer Award	BTC	0.00118758521092693	\$50.00
	9/23/2021	Earn	Incoming	Referrer Award	BTC	0.00111983335759563	\$50.00
	9/24/2021	Earn	Incoming	Interest	BTC	0.000037287145952306	\$1.65
	9/24/2021	Earn	Incoming	Interest	CEL	336.331863752808	\$1,682.81
	9/24/2021	Earn	Incoming	Interest	ETH	0.000013513675163498	\$0.04
	9/24/2021	Earn	Incoming	Interest	MATIC	89.3728864443586	\$106.61
	9/24/2021	Earn	Incoming	Interest	MCDAI	0.0530822398238876	\$0.05
	9/24/2021	Earn	Incoming	Interest	TUSD	0.00107186961942121	\$0.00
	9/24/2021	Earn	Incoming	Interest	USDC	1,608.01137859082	\$1,608.01
	9/24/2021	Earn	Incoming	Interest	USDT ERC20	0.137504514670101	\$0.14
	9/25/2021	Earn	Incoming	Deposit	ETH	450.0	\$1,313,976.40
	9/25/2021	Earn	Incoming	Deposit	LINK	5,006.26203843595	\$114,406.69
	9/26/2021	Earn	Incoming	Referrer Award	BTC	0.00345141943261817	\$150.00
	9/27/2021	Earn	Incoming	Referrer Award	BTC	0.00114516125664258	\$50.00
	9/28/2021	Earn	Incoming	Referrer Award	BTC	0.00237528100303386	\$100.00
	9/29/2021	Earn	Incoming	Referrer Award	BTC	0.00362543006271643	\$150.00
	10/1/2021	Earn	Incoming	Interest	BTC	0.000045964826240237	\$2.01
	10/1/2021	Earn	Incoming	Interest	CEL	336.639089973578	\$1,688.80
	10/1/2021	Earn	Incoming	Interest	ETH	0.343447522546003	\$1,031.63
	10/1/2021	Earn	Incoming	Interest	LINK	2.2400256646943	\$53.20
	10/1/2021	Earn	Incoming	Interest	MATIC	89.5447573787376	\$101.19
	10/1/2021	Earn	Incoming	Interest	MCDAI	0.05312817637745	\$0.05